

EXHIBIT B

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**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

	x	
In re:)	Chapter 11
)	
DELPHI CORPORATION, <u>et. al.</u> ,)	Case No. 05-44481 (RDD)
)	(Jointly Administered)
)	
Debtors.)	
	x	

**LIMITED OBJECTION OF AMERICAN AIKOKU ALPHA, INC. TO NOTICES
OF ASSUMPTION AND/OR ASSIGNMENT OF EXECUTORY CONTRACT OR
UNEXPIRED LEASE TO BUYERS IN CONNECTION WITH SALE OF
STEERING AND HALFSHAFT BUSINESS**

American Aikoku Alpha, Inc. ("American Aikoku"), by and through undersigned counsel, hereby files this limited objection to two (2) of Debtor's Notices of Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business (collectively, the "Assumption Notices"). In support of this limited objection, American Aikoku states as follows:

1. On October 8, 2005, Delphi and certain of its subsidiaries and affiliates (collectively the "Debtors") filed voluntary petitions with this Bankruptcy Court for relief under Chapter 11 of Title 11, United States Code.

2. On January 23, 2008, the Debtors sent three (3) Assumption Notices to American Aikoku. A copy of the Assumption Notices is attached hereto as Group Exhibit "A".

3. The Assumption Notices sent to American Aikoku list the following Contracts to be assumed:

Purchase Order Number(s) SAG90I3417, SAG90I2815, SAG90I5386, SAG90I5218 and SAG90I4657 ("Notice 1");

Purchase Order Number 90I6283 ("Notice 2")¹; and

Purchase Order Number 90I6086 ("Notice 3").

4. American Aikoku objects to Notice 1 and Notice 2 to the extent the Debtors seek to assume the contracts listed therein without fully curing the amount due and owing American Aikoku under those contracts, which currently stands at \$415,761.04. A copy of American Aikoku's Objection to Sale Cure Notices detailing the breakdown of the full cure amount is attached hereto as Exhibit "B" (exhibits thereto omitted).

¹ Purchase Order Number 90I6283 appears to be a part of, or related to, Purchase Order Number SAG90I5218.

5. Subject to the Debtors curing the amounts due and owing American Aikoku under contracts listed in Notice 1 and Notice 2, American Aikoku does not have any objections to the assumption and/or assignment of said contracts.

6. Because the legal points and authorities upon which this objection relies are incorporated herein and do not represent novel theories of law, American Aikoku respectfully requests that the requirement of service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE, American Aikoku respectfully requests that the Court enter an order (a) conditioning the assumption and assignment of contracts listed in Notice 1 and Notice 2 upon payment of the correct cure amount; and (b) granting such other further relief as this Court deems just and proper.

Date: January 29, 2008

AMERICAN AIKOKU ALPHA, INC.

/s/ Gary Vist
By One of its Attorneys

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